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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 60 / MSAD 60

2012-13

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,452	652	2,104	982	3,086
10	ATTENDING PUPILS (OCTOBER 2011)	1,446	653	2,099	957	3,056
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,449.0	652.5	2,101.5 ( 68%)	969.5 ( 32%)	3,071.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	85.2 (17:1)	40.8 (16:1)	64.6 (15:1)	=	190.6	/	215.1	=	.89 X	10424,604	=	6308,971	2968,927
B.	GUIDANCE	4.1 (350:1)	1.9 (350:1)	3.9 (250:1)	=	9.9	/	14.2	=	.70 X	730,476	=	347,706	163,627
C.	LIBRARIANS	1.8 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.8	/	1.0	=	3.80 X	55,491	=	143,389	67,477
D.	HEALTH	1.8 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.8	/	6.7	=	.57 X	316,281	=	122,590	57,690
E.	EDUCATION TECHS	14.5 (100:1)	6.5 (100:1)	3.9 (250:1)	=	24.9	/	50.5	=	.49 X	948,790	=	316,137	148,770
F.	LIBRARY TECHS	2.9 (500:1)	1.3 (500:1)	1.9 (500:1)	=	6.1	/	5.0	=	1.22 X	100,023	=	82,979	39,049
G.	CLERICAL	7.2 (200:1)	3.3 (200:1)	4.8 (200:1)	=	15.3	/	16.0	=	.96 X	476,889	=	311,313	146,500
H.	SCHOOL ADMIN.	4.8 (305:1)	2.1 (305:1)	3.1 (315:1)	=	10.0	/	9.0	=	1.11 X	724,524	=	546,871	257,351

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		77,756	35,872
B.	Supplies and Equipment	346	478		727,119	463,421
C.	Professional Development	59	59		123,989	57,201
D.	Instructional Leadership Support	24	24		50,436	23,268
E.	Co- and Extra-Curricular Student	34	114		71,451	110,523
F.	System Administration/Support	220	220		462,330	213,290
G.	Operations & Maintenance	1,013	1,204		2128,820	1167,278

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1315,305	618,967
B.	Education & Library Technicians	36.00%	143,682	67,615
C.	Clerical	29.00%	90,281	42,485
D.	School Administrators	14.00%	76,562	36,029

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	495,462	233,115
16	Adjustment for Title I Revenues	-335,585	-157,922

17	TOTALS	13607,564	6760,533
18	E.P.S. RATES	6,475	6,973

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,081.0	998.0	3,079.0		
	OCTOBER 2009	2,092.0	1,023.0	3,115.0		
	APRIL 2010	2,081.0	1,018.0	3,099.0		
	OCTOBER 2010	2,086.0	1,009.0	3,095.0		
	APRIL 2011	2,107.0	988.0	3,095.0		
	OCTOBER 2011	2,100.0	962.0	3,062.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	2,103.5 +	0.00 X	6,475.00	=	13,620,162.50
	9-12 PUPILS	975.0 +	24.66 X	6,973.00	=	6,970,629.18
	ADULT EDUC. COURSES AT .1	9.5	X	6,973.00	=	66,243.50
	K-8 EQUIV. INSTR. PUPILS	0.250	X	6,475.00	=	1,618.75
	9-12 EQUIV. INSTR. PUPILS	0.125	X	6,973.00	=	871.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4371	919.4	X .15	X	6,475.00	= 892,967.25
	9-12 DISADVANTAGED @ .4371	426.2	X .15	X	6,973.00	= 445,783.89
	K-8 LIMITED ENGLISH PROF.	23.0	X .500	X	6,475.00	= 74,462.50
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,973.00	= 17,432.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,103.5		X	43.00	= 90,450.50
	9-12 STUDENT ASSESSMENT	975.0		X	43.00	= 41,925.00
	K-8 TECHNOLOGY RESOURCES	2,103.5		X	98.00	= 206,143.00
	9-12 TECHNOLOGY RESOURCES	975.0		X	296.00	= 288,600.00
	K-2 PUPILS	742.5	X .10	X	6,475.00	= 480,768.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
	OPERATING ALLOCATION					23,198,058.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,502,117.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,502,117.18

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	365,428.00	X	101.10%	=	369,447.71
32	SPECIAL EDUCATION - EPS ALLOCATION					3,659,469.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	147,671.48	X	101.10%	=	149,295.87
35	TRANSPORTATION - EPS ALLOCATION					1,950,045.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					260,337.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,388,596.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,890,713.21

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/12	NOBLE HIGH SCHOOL	1,670,000.00	299,473.93	1,969,473.93
	05/01/13	NOBLE HIGH SCHOOL	0.00	305,593.30	305,593.30
42	TOTAL PRINCIPAL & INTEREST		1,670,000.00	605,067.23	2,275,067.23
43	APPROVED LEASES FOR 2011-12 - RSU 60 / MSAD 60				11,648.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 60 / MSAD 60				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 60 / MSAD 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,286,715.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,177,428.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION					
BERWICK	1,293.0	42.24%	13,169,345.77		0.00		13,169,345.77					
LEBANON	1,078.5	35.23%	10,983,808.04		0.00		10,983,808.04					
NORTH BERWICK	689.5	22.53%	7,024,274.63		0.00		7,024,274.63					
TOTAL	3,061.0						31,177,428.44					
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION					
BERWICK			597,850,000	7.800	4,663,230.00		13,169,345.77	4,663,230.00	35.59%	7.80M		
LEBANON			483,300,000	7.800	3,769,740.00		10,983,808.04	3,769,740.00	28.77%	7.80M		
NORTH BERWICK			598,850,000	7.800	4,671,030.00		7,024,274.63	4,671,030.00	35.64%	7.80M		
TOTAL			1,680,000,000		13,104,000.00		31,177,428.44	13,104,000.00	100.00%	7.80M		

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,177,428.44	13,104,000.00	18,073,428.44
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,177,428.44	13,104,000.00	18,073,428.44
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			29,725.73
59E LESS MAINECARE SEED - PUBLIC			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			18,043,702.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	42.03%	STATE SHARE % = 57.97%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	42.13%	STATE SHARE % = 57.87%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,873,370.21		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,314,052.95	1,331,930.10	0.00	0.00
August	1,314,052.95	1,331,930.10	0.00	0.00
September	1,314,052.95	1,331,930.10	0.00	0.00
October	1,314,052.95	1,331,930.10	0.00	0.00
November	1,314,052.95	1,328,214.38	1,969,473.93	1,969,473.93
December	1,314,052.95	1,328,214.38	0.00	0.00
January	1,314,052.95	1,328,214.38	0.00	0.00
February	1,314,052.95	1,328,214.38	0.00	0.00
March	1,314,052.95	0.00	0.00	0.00
April	1,314,052.95	0.00	0.00	0.00
May	1,314,052.95	0.00	305,593.30	0.00
June	1,314,053.03	0.00	0.00	0.00
Total	15,768,635.48	10,640,577.92	2,275,067.23	1,969,473.93